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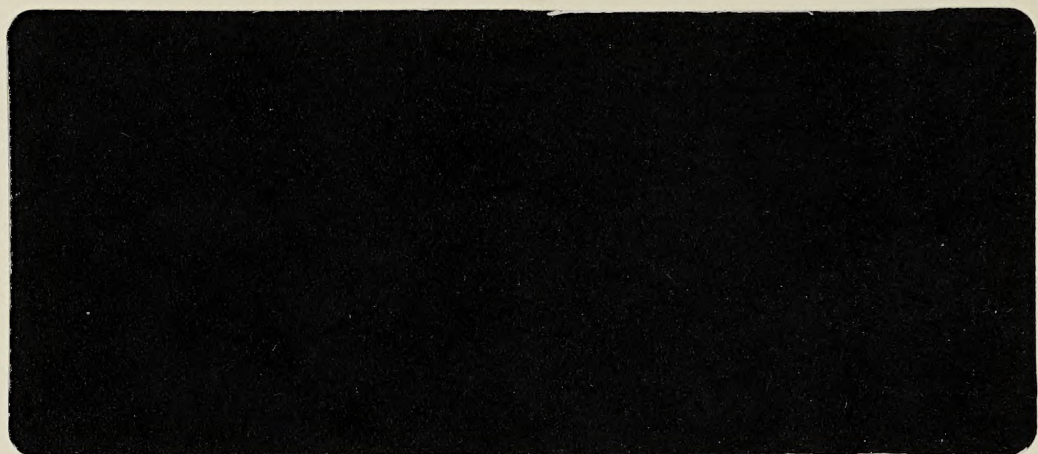
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PITT COUNTY - COST STUDY

FOR THE YEAR ENDED
JUNE 30, 1976

WORSLEY, FARLEY AND PRESCOTT, INC.
CERTIFIED PUBLIC ACCOUNTANTS



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PITT COUNTY - COST STUDY

FOR THE YEAR ENDED
JUNE 30, 1976

The purpose of this report is to provide a cost study of services rendered by various departments for the year ended June 30, 1976. The study is intended to provide a basis for the allocation of indirect costs to the various departments.

1. Title of Report
Cost Study of Indirect Local Government Services

2. Author
[Hatched Box]

Cost Study of Indirect Local Government Services

3. Date of Report
February 10, 1977

Available to Pitt County Manager's Office

4. Date of Report
February 10, 1977

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7. Author(s)			8. Performing Organization Rept. No.	
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15. Supplementary Notes			14. Sponsoring Agency Code	
16. Abstracts The purpose of this report is to determine the cost of services rendered by service departments for other departments or agencies and to compute the ratio of all indirect costs to direct cost.				
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WORSLEY, FARLEY AND PRESCOTT, INC.

CERTIFIED PUBLIC ACCOUNTANTS

P. O. DRAWER 1466

GREENVILLE, N. C. 27834

February 10, 1977

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MEMBERS
NORTH CAROLINA ASSOCIATION
AND AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

County of Pitt
Greenville
North Carolina 27834

Gentlemen:

We have prepared the attached county-wide cost allocation plan for the year ended June 30, 1976 based on operating costs as reflected by the financial report for the same period.

The purpose of this report is to determine the cost of services rendered by service departments for other departments or agencies and to compute the ratio of all indirect costs to direct cost.

The allocation and the determination of indirect cost, direct cost and the indirect cost ratios were prepared in accordance with Circular A-87 published by the Department of Health, Education and Welfare.

Worsley, Farley, Prescott, Inc

COUNTY OF PITT
CERTIFICATION
COUNTY-WIDE COST ALLOCATION PLAN

Page 2

I hereby certify as the responsible official of County of Pitt, that the information contained in this local government-wide cost allocation plan for the fiscal year ended June 30, 1976, is correct and was prepared in accordance with the policies and procedures contained in BOB Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs of Federally-supported programs been included in the indirect costs reflected in the plan.

H. R. Gray
Signature

County Manager
Title

June 14, 1977
Date

COUNTY OF PITT
SUMMARY OF INDIRECT COST RATIOS
FOR THE YEAR ENDED JUNE 30, 1976

Page 3

	<u>Allowable Direct Cost</u>	<u>Allowable Indirect Cost</u>	<u>%</u>
Separate Funds			
Social Services	\$ 2,009,153	\$ 44,497	2.21
Social Services - Service & Maint.	36,059	20,061	55.63
Mental Health	714,454	29,091	4.07
Industrial Develop. Comm.	39,328	4,513	11.48
Solid Waste	341,547	19,418	5.69
Emergency Employment Program	673,020	14,906	2.21
Court Facility Fund	7,439	54,401	731.29
General Fund Departments			
Board of Elections	27,846	11,631	41.77
Tax Supervisor	174,000	95,365	54.81
Civil Defense	8,891	197	2.22
Register of Deeds	69,209	30,303	43.78
Sheriff's Department	487,358	68,001	13.95
Fire Marshall	65,246	10,791	16.54
Electrical Inspector	14,725	3,384	22.98
Agricultural Extension Service	68,515	52,651	76.85
Pitt Soil and Water Comm.	24,915	3,272	13.13
Dog	24,212	2,333	9.64
Coroner	6,699	406	6.06
Superior Court Jury	980	22	2.24
Forest Fire Protection	19,858	440	2.22
Veterans Service Office	8,304	853	10.27
Ambulance	62,869	1,392	2.21

PITT COUNTY
COUNTY WIDE COST ALLOCATION PLAN
FOR THE YEAR ENDED JUNE 30, 1976

Page 4

	Net Cost*	Social Service	Mental Health	Indust. Dev. Comm.	Solid Waste	Emerg. Emp. Account	Court Facility Fund	Gen. Fund Dept.	Other Government Agencies
Specific Deprec.									
Bldgs. & Equip.	\$ 20,661	\$ -0-	\$ 4,082	\$	\$ 10,394	\$	\$	\$ 6,185	\$
Equipment Depreciation	64,123	17,731	4,403	756			11,251	29,982	
Employee Benefits	76,989	-0-						76,989	
Building & Grounds -									
Administration	24,045	19,262	4,783						
Building & Grounds -									
General	190,417			2,886			42,985	99,293	45,253
Data Processing	269,240				1,460			52,881	214,899
Finance Department	104,328	45,296	15,823	871	7,564	14,906	165	19,703	
	<u>\$ 749,803</u>	<u>\$ 82,289</u>	<u>\$ 29,091</u>	<u>\$ 4,513</u>	<u>\$ 19,418</u>	<u>\$ 14,906</u>	<u>\$ 54,401</u>	<u>\$ 285,033</u>	<u>\$ 260,152</u>

*After allocation of indirect expenses from other service departments.

COUNTY OF PITT
COST ALLOCATION OF SERVICES DEPARTMENT
DEPRECIATION - SPECIFIC

Page 5

	Allowable
Costs to be Allocated	
Building Depreciation	\$ 35,624
Equipment - Depreciation	
Landfill	10,394
Radios	<u>5,577</u>
Total	<u>\$ 51,595</u>

Allocation of Costs

Basis - Actual based on fixed
asset ledger

Allocation

Other Service Centers	
Building & Maintenance (Courthouse)	30,413
Maintenance - Administrative	521
Departments	
Social Services	-0-
Mental Health	4,082
Solid Waste	10,394
Sheriff	4,880
Fire Marshall	697
Agricultural Extension	<u>608</u>
Total	<u>\$ 51,595</u>

PITT COUNTY
INDIRECT COST PROPOSAL
SPECIFIC DEPRECIATION

Page 6

Nature of Services Rendered

Depreciation has been computed on county owned buildings, landfill equipment, and radios used specifically for the sheriff's department and fire marshall.

This expense represents the annual cost of providing the basic building and specific equipment. The cost of these assets were determined from the County Properties Fund.

Other Comments

This cost was not recorded as an expense on the records since governmental accounting does not provide for the expensing of depreciation. It was computed for these purposes as provided by Circular A-87.

No depreciation was taken on the Johnson Street building used by the Department of Social Services because of the age of the building.

Other Service Centers		
General Government	460	\$ 810
Law Enforcement	1,900	3,346
Department of Social Services	1,778	3,131
Department of Health		6,095
Department of Public Works		4,797
Department of Planning and Economic Development		3,013
Department of Parks and Recreation	822	1,468
Department of Community Development		1,237
Department of Public Safety		379
Department of Agriculture		754
Agricultural Ext. Service	5,118	9,013
Social Services	10,068	17,731
Mental Health	2,300	4,003
Facility Fund	6,389	11,231
Building & Grounds	3,267	5,892
Total	40,549	\$ 71,410

COUNTY OF PITT
DEPRECIATION - EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 1976

Page 7

COST TO BE ALLOCATED

Depreciation - Furniture and Fixtures
Depreciation - Vehicles

Total

Allowable

\$ 28,802
42,608

\$ 71,410

ALLOCATION OF COST

Basis - Square Feet

Other Service Centers

General Government

Data Processing

Finance Department

Departments

Tax Supervisor

Register of Deeds

Sheriff

Board of Elections

Fire Marshall

Electrical Inspector

Industrial Dev. Comm.

Agricultural Ext. Service

Social Services

Mental Health

Facility Fund

Building & Grounds

Total

Sq. Feet

Allocation

460

\$ 810

1,900

3,346

1,778

3,131

3,438

6,055

2,724

4,797

1,710

3,011

822

1,448

731

1,287

215

379

429

756

5,118

9,013

10,068

17,731

2,500

4,403

6,389

11,251

2,267

3,992

40,549

\$ 71,410

COUNTY OF PITT
DEPRECIATION - FURNITURE, FIXTURES & EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 1976

Page 8

Costs to be Allocated

Allocable

Social Security
Hospitalization
Retirement

\$ 54,767
78,230
37,323

Total

\$ 110,379

Allocation of Cost

Nature of Services Rendered

Depreciation has been recorded on the furniture, movable equipment and vehicles used by the various county agencies.

This expense represents the annual cost of providing this equipment for use in the various departments and funds of the county.

Other Comments

This cost was not recorded as an expense on the records since governmental accounting does not provide for the expensing of depreciation. It was computed for these purposes as provided by Circular A-87.

Nature of Services

This group of expenses includes social security, hospitalization and retirement plan contributions for all general fund departments.

This allocation was necessary to match employee benefits with the salaries in the individual departments.

Other Comments

The county did not keep this department separated. These costs were deleted from the administration expense department and included separately in order to allocate these costs properly.

COUNTY OF PITT
EMPLOYEE BENEFITS

FOR THE YEAR ENDED JUNE 30, 1976

Page 9

Costs to be Allocated

	<u>Allowable</u>
Social Security	\$ 54,767
Hospitalization	18,290
Retirement	<u>37,322</u>
Total	<u>\$ 110,379</u>

Allocation of Cost

Basis - Salaries

Other Service Centers	<u>Salaries</u>	<u>Allocation</u>
Building & Grounds - Administration	\$ 50,558	\$ 5,729
Building & Grounds - General	34,993	3,965
Data Processing	106,217	12,036
Tax Supervisor	139,892	15,852
General	65,810	7,457
Finance	37,090	4,203
Departments		
Election	23,810	2,698
Register of Deeds	49,824	5,646
Sheriff	333,694	37,811
Fire Marshall	10,836	1,228
Electrical Inspector	10,876	1,232
Agricultural Ext. Service	62,465	7,078
Soil & Water Conservation	24,000	2,720
Dog	15,861	1,797
Coroner	2,275	258
Veterans Administration	<u>5,904</u>	<u>669</u>
	<u>\$ 974,105</u>	<u>\$ 110,379</u>

Nature of Services

This group of expenses includes social security, hospitalization and retirement plan contributions for all general fund departments.

This allocation was necessary to match employee benefits with the salaries in the individual departments.

Other Comments

The county did not keep this department separated. These costs were deleted from the administration expense department and included separately in order to allocate these costs properly.

COUNTY OF PITT
BUILDING AND GROUNDS - ADMINISTRATION & SALARIES
FOR THE YEAR ENDED JUNE 30, 1976

Page 10

	<u>Total</u>	<u>Not Allowable</u>	<u>Allowable</u>
Costs to be Allocated			
Direct Cost	\$ 53,287	\$ 387	\$ 52,900
Indirect Cost			
Depreciation - Specific	521		521
Employee Benefits	5,729		5,729
Insurance	<u>26,959</u>		<u>26,959</u>
Total	<u>\$ 86,496</u>	<u>\$ 387</u>	<u>\$ 86,109</u>

Allocation of Cost

Basis - Direct Maintenance Cost	<u>Square Footage</u>	<u>Allocation</u>
Other Service Centers		
Building & Grounds - General Fund	32,440	\$ 62,064
Departments		
Social Services - Ser.	10,068	19,262
Mental Health	<u>2,500</u>	<u>4,783</u>
Total	<u>45,008</u>	<u>\$ 86,109</u>

Nature of Services Rendered

The maintenance director supervises maintenance in all county owned buildings.

Net Allowable Cost

Amounts spent for capital assets and for sales tax which is refundable have been treated as net allowable cost.

Other Comments

These costs were included in the county records in the building and grounds department. The administrative costs were involved in the maintenance supervision of all general county owned properties. However, the non-administrative cost was involved only with the maintenance cost of the Pitt County Courthouse.

Because of the differences in centers serviced, the cost was split into two departments for proper allocation.

COUNTY OF PITT
BUILDING AND GROUNDS - GENERAL
FOR THE YEAR ENDED JUNE 30, 1976

Page 11

	<u>Total</u>	Not <u>Allowable</u>	<u>Allowable</u>
Cost to be Allocated			
Direct Cost	119,286	\$ 1,463	117,823
Indirect Cost			
Depreciation - Specific	30,413		30,413
Depreciation - Equipment	3,992		3,992
Employee Benefits	3,965		3,965
Building & Grounds	<u>62,064</u>	<u> </u>	<u>62,064</u>
Total	<u>\$ 219,720</u>	<u>\$ 1,463</u>	<u>\$ 218,257</u>

Allocation of Cost

Basis - Square feet in Courthouse

	<u>Sq. Feet</u>	<u>Allocation</u>
Other Service Centers		
Data Processing	1,900	\$ 12,783
Tax Supervisor	3,438	23,131
General	460	3,095
Finance	1,778	11,962
Departments		
Register of Deeds	2,724	18,327
Sheriff	1,710	11,505
Facility Fund	6,389	42,985
Board of Elections	822	5,530
Fire Marshall	731	4,918
Electrical Inspector	215	1,447
Industrial Dev. Comm.	429	2,886
Agricultural Ext. Service	5,118	34,435
Other Government Agencies	<u>6,726</u>	<u>45,253</u>
Total	<u>32,440</u>	<u>\$ 218,257</u>

Nature of Services Rendered

The building and grounds department (excluding administration) includes the full cost of repairs, utilities, fuel, janitorial, etc. for the Pitt County Courthouse.

With the indirect cost added above, this cost represents the annual cost to the county for providing the courthouse facilities.

Not Allowable Cost

Sales taxes paid which will be refunded have been treated as not-taxable.

COUNTY OF PITT
BUILDING AND GROUNDS, CONT.
FOR THE YEAR ENDED JUNE 30, 1976

	Total	Not Allowable	Allowable
Cost to be Allocated			
Direct Cost	\$ 282,367	\$ 8,444	\$ 273,923
Indirect Cost			
Investment - Equipment	3,348		3,348
Employee Benefits	12,030		12,030
Utilities & Depreciation	12,783		12,783

Other Comments

These costs were included in the county records in the building and grounds department. The administrative costs were involved in the maintenance supervision of all general county owned properties. However, the non-administrative costs was involved only with the maintenance cost of the Pitt County Courthouse.

Because of the differences in centers serviced, the cost was split into two departments for proper allocation.

	Allocation	Allocation
Allocation		
Departments		
Tax Supervisor	18.35	\$ 30,327
Finance	11.66	34,848
Elections	.46	1,358
Fire Marshall	.40	1,216
Solid Waste	.48	1,460
Other Government Agencies	70.67	214,879
Total	100.00	\$ 304,088

Nature of Services Rendered

The data processing department includes the cost of rental computers and the supplies and salaries related to their use.

The department provides services for any county purposes when practical. In addition to specialized services to particular departments, this department provides a service to all departments by the preparation of payroll checks, general expense checks, and the related record keeping required.

Not Allowable Cost

Sales taxes paid which will be refunded have been treated as not allowable.

COUNTY OF PITT
DATA PROCESSING
FOR THE YEAR ENDED JUNE 30, 1976

Page 13

	<u>Total</u>	<u>Not Allowable</u>	<u>Allowable</u>
Cost to be Allocated			
Direct Cost	\$ 282,367	\$ 6,444	\$ 275,923
Indirect Cost			
Depreciation - Equipment	3,346		3,346
Employee Benefits	12,036		12,036
Building & Grounds	<u>12,783</u>	<u> </u>	<u>12,783</u>
Total	<u>\$ 310,532</u>	<u>\$ 6,444</u>	<u>\$ 304,088</u>

Allocation of Cost

Basis - Monthly hours of computer time (per analysis
of time by data processing time)

	<u>%</u>	<u>Allocation</u>
Allocation		
Departments		
Tax Supervisor	16.55	\$ 50,327
Finance	11.46	34,848
Elections	.44	1,338
Fire Marshall	.40	1,216
Solid Waste	.48	1,460
Other Government Agencies	<u>70.67</u>	<u>214,899</u>
Total	<u>100.00</u>	<u>\$ 304,088</u>

Nature of Services Rendered

The data processing department includes the cost of rental computers and the supplies and salaries related to their use.

The department provides services for any county purposes when practical. In addition to specialized services to particular departments, this department provides a service to all departments by the preparation of payroll checks, general expense checks, and the related record keeping required.

Not Allowable Cost

Sales taxes paid which will be refunded have been treated as not allowable.

COUNTY OF PITT
ADMINISTRATION AND FINANCE
FOR THE YEAR ENDED JUNE 30, 1976

Page 14

	<u>Total</u>	<u>Not Allowable</u>	<u>Allowable</u>
Costs to be Allocated - Finance Department & General			
Direct Cost			
Governing Body	\$ 23,317	\$ 23,317	\$ -0-
County Planning	20,859	20,859	-0-
Administration	29,956 *	21,813	8,143
Finance or Auditor	78,541	36,500	42,041
Indirect Cost			
Depreciation - Equipment	3,941	810	3,131
Employee Benefits	11,660	7,457	4,203
Building & Grounds	15,057	3,095	11,962
Data Processing	<u>34,848</u>	<u>-0-</u>	<u>34,848</u>
Total	<u>\$ 218,179</u>	<u>\$ 113,851</u>	<u>\$ 104,328</u>

Allocation of Cost

Basis - Allowable Direct Cost

Allocation	<u>Allowable Cost</u>	<u>Allocation</u>
Department		
Board of Elections	\$ 27,846	\$ 617
Civil Defense	8,891	197
Register of Deeds	69,209	1,533
Sheriff	487,358	10,794
Fire Marshall	65,246	1,445
Electrical Inspector	14,725	326
Agricultural Ext. Service	68,515	1,517
Soil & Water Conservation	24,915	552
Dog	24,212	536
Coroner	6,699	148
Superior Court Jury	980	22
Forest Fire	19,858	440
Veterans Administration	8,304	184
Ambulance	62,869	1,392
Social Service - General	2,009,153	44,497
Social Service - Service & Maintenance	36,059	799
Mental Health	714,454	15,823
Industrial Dev. Comm.	39,328	871
Solid Waste	341,547	7,564
Emergency Employment Act	673,020	14,906
Court Facility Fund	<u>7,439</u>	<u>165</u>
Total	<u>\$ 4,710,627</u>	<u>\$ 104,328</u>

* \$ 110,379 Transferred to Employee Benefits

* \$ 26,959 Transferred to Building & Grounds

COUNTY OF PITT
ADMINISTRATION AND FINANCE, CONT.
FOR THE YEAR ENDED JUNE 30, 1976

Page 15

Nature of Services Rendered

These departments provide a service to all departments of the general fund and all other funds of the county.

These departments are involved in providing accounting, insurance, payroll preparation and personnel administration.

Not Allowable Cost

Sales taxes paid which will be refunded and amounts spent for capital items have been treated as not allowable.

Cost incurred for the governing body, the county manager and his secretary, the county planner and a portion of the assistant auditor's salary have been treated as a general government cost. Included as not allowable is the employee benefits, depreciation and building and grounds that relates to these same services.

Also treated as not allowable is a portion of the cost of one clerk which is reimbursed for her services to the Pitt County ABC Board. The full amount received was treated as not allowed.

General government costs such as auditing fees, dues and miscellaneous expenses, have been included as not allowable expenses.

* Includes refundable sales tax and capital assets.

COUNTY OF PITT
INDIRECT COST PROPOSAL
SOCIAL SERVICES - GENERAL COST
FOR THE YEAR ENDED JUNE 30, 1976

Page 16

	<u>Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost				
Group I Salaries	\$	\$	\$ 92,555	\$ 92,555
Other Expenses	7,744		33,174	40,918
Group II Salaries			176,271	176,271
Group III Salaries			318,537	318,537
Title IV D Child Support			5,998	5,998
Food Stamp Program	78		136,861	136,939
General Assistance	575		36,907	37,482
Grants			924,016	924,016
Day & Foster Care			170,147	170,147
WIN			342	342
Moyewood Child Dev.	<u>5,713</u>		<u>114,345</u>	<u>120,058</u>
Total Fund Expenses	<u>14,110</u>		<u>2,009,153</u>	<u>2,023,263</u>
Services Furnished (but not billed) by other local government agencies				
Finance Department		<u>44,497</u>		<u>44,497</u>
Total		<u>44,497</u>		<u>44,497</u>
Grand Total	\$ <u>14,110</u> *	\$ <u>44,497</u>	\$ <u>2,009,153</u>	\$ <u>2,067,760</u>

Indirect Cost Rate

(44,497 ÷ 2,009,153)

2.21%

* Includes refundable sales tax and capital assets.

COUNTY OF PITT
INDIRECT COST PROPOSAL
SOCIAL SERVICE - SERVICE & MAINTENANCE
FOR THE YEAR ENDED JUNE 30, 1976

Page 17

	Expenditures Not Allowable	Indirect Cost	All Other Expenditures	Total
Direct Cost				
Adult Services	2,028		58,538	60,566
Administration - General	-0-		28,262	28,262
Building Expense	\$ 288	\$	\$ 36,059	\$ 36,059
Child Welfare Services	13,438		62,345	75,783
Contractual Services	-0-		161,231	161,231
Services Furnished (but not billed) by other local government agencies	2,187		26,826	29,013
	5,737		77,738	83,475
	16,888		27,476	44,364
Buildings & Grounds - Adm.		19,262	-0-	19,262
Depreciation - Social Service	17,731	-0-	-0-	17,731
Adm. & Finance	-0-	799	-0-	799
Total	<u>17,731</u>	<u>20,061</u>	<u>-0-</u>	<u>37,792</u>
Grand Total	\$ <u>17,731</u>	\$ <u>20,061</u>	\$ <u>36,059</u>	\$ <u>73,851</u>
Indirect Cost Rate (20.061 ÷ 36,059)		55.63%		
Depreciation				
Specific (Building)		4,082		4,082
Equipment		4,403		4,403
Total		<u>8,485</u>		<u>8,485</u>
Services Furnished (but not billed) by other local government agencies				
Building & Grounds - Adm.		4,783		4,783
Finance Department		15,833		15,833
Total		<u>20,616</u>		<u>20,616</u>
Grand Total	\$ <u>60,362</u>	\$ <u>29,091</u>	\$ <u>716,454</u>	\$ <u>805,907</u>
Indirect Cost Rate (29,091 ÷ 716,454)		4.07%		

* Includes refundable sales tax, capital assets, and refunds of revenues.

COUNTY OF PITT
INDIRECT COST PROPOSAL
MENTAL HEALTH FUND
FOR THE YEAR ENDED JUNE 30, 1976

Page 18

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost				
Adult Services	\$	\$	\$ 98,645	\$ 98,645
Alcoholism - General	2,028		56,939	58,967
Alcoholism - Hughes	-0-		28,242	28,242
Wag. Mental Retard.	286		41,544	41,830
Childrens Service	-0-		52,971	52,971
Earth - Childrens Service	13,420		62,345	75,765
Contractural Services	-0-		161,231	161,231
ADAP Respite	2,187		26,626	28,813
ADAP	2,737		27,239	29,976
New Directions - LEAA	14,888		27,496	42,384
New Directions	-0-		6,366	6,366
New Directions - Home	-0-		12,555	12,555
Regional Relief Position	-0-		1,937	1,937
Total	<u>35,546</u>		<u>604,136</u>	<u>639,682</u>
Departmental Admin. Cost				
Administration - General Center	29,729		93,886	123,615
Administration - Farmville Center	<u>1,087</u>		<u>16,432</u>	<u>17,519</u>
Total	<u>30,816</u>		<u>110,318</u>	<u>141,134</u>
Total Fund Expenses	<u>66,362</u>		<u>110,318</u>	<u>780,816</u>
Depreciation				
Specific (Building)		4,082		4,082
Equipment		<u>4,403</u>		<u>4,403</u>
Total		<u>8,485</u>		<u>8,485</u>
Services Furnished (but not billed) by other local government agencies				
Building & Grounds - Adm.		4,783		4,783
Finance Department		<u>15,823</u>		<u>15,823</u>
Total		<u>20,606</u>		<u>20,606</u>
Grand Total	<u>\$ 66,362</u>	<u>\$ 29,091</u>	<u>\$ 714,454</u>	<u>\$ 809,907</u>
Indirect Cost Rate (29,091 ÷ 714,454)		4.07%		

* Includes refundable sales tax, capital assets, and refunds of revenues.

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COUNTY OF PITT
SOLID WASTE
FOR THE YEAR ENDED JUNE 30, 1976

Page 20

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 937	\$	\$ 76,226	\$ 77,163
Departmental Indirect Cost	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>
Total Department	<u>937</u>		<u>76,226</u>	<u>77,163</u>
Direct Expenses Paid By Revenue Sharing Fund	<u>35,734</u>	<u> </u>	<u>265,321</u>	<u>301,055</u>
Depreciation Specific (Equipment)		<u>10,394</u>		<u>10,394</u>
Services Furnished (but not billed) by other local government agencies				
Data Processing		1,460		1,460
Finance Department		<u>7,564</u>		<u>7,564</u>
Totals	<u> </u>	<u>9,024</u>	<u> </u>	<u>9,024</u>
Grand Totals	\$ <u>36,671*</u>	\$ <u>19,418</u>	\$ <u>341,547</u>	\$ <u>397,636</u>
Indirect Cost Rate (19,418 ÷ 341,547)		5.69%		

*Includes refundable sales tax and capital expenses.

COUNTY OF PITT
EMERGENCY EMPLOYMENT PROGRAM
FOR THE YEAR ENDED JUNE 30, 1976

Page 21

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 81	\$	\$ 673,020	\$ 673,101
Departmental Indirect Cost	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>
Total Department	<u>81</u>		<u>673,020</u>	<u>673,101</u>
Services Furnished (but not billed) by other local government agencies				
Finance Department	<u> </u>	<u>14,906</u>	<u> </u>	<u>14,906</u>
Grand Totals	<u>\$ 81*</u>	<u>\$ 14,906</u>	<u>\$ 673,020</u>	<u>\$ 688,007</u>
Indirect Cost Rate (14,906 ÷ 673,020)		2.21%		

*Includes refundable sales tax, capital assets, and transfer to general fund.

COUNTY OF PITT
COURT FACILITY FUND
FOR THE YEAR ENDED JUNE 30, 1976

Page 22

Division	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Court Facility Expense	\$ 30,227	\$	\$ 7,439	\$ 37,666
Departmental Indirect Cost	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>
Total Department	<u>30,227</u>		<u>7,439</u>	<u>37,666</u>
Depreciation				
Equipment		<u>11,251</u>		<u>11,251</u>
Services Furnished (but not billed) by other local government agencies				
Building and Grounds		42,985		42,985
Finance Department		<u>165</u>		<u>165</u>
Total	<u> </u>	<u>43,150</u>	<u> </u>	<u>43,150</u>
Grand Totals	\$ <u>30,227*</u>	\$ <u>54,401</u>	\$ <u>7,439</u>	\$ <u>92,067</u>
Indirect Cost Rate (54,401 ÷ 7,439)		731.29%		

*Includes refundable sales tax, capital assets, and transfer to general fund.

COUNTY OF PITT
ELECTIONS
FOR THE YEAR ENDED JUNE 30, 1976

Page 23

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Department				
Direct Cost	\$ 270	\$	\$ 27,846	\$ 28,116
Departmental Indirect Cost	-0-	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>270</u>	<u>-0-</u>	<u>27,846</u>	<u>28,116</u>
Depreciation				
Equipment		<u>1,448</u>		<u>1,448</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		2,698		2,698
Data Processing		1,338		1,338
Finance Department		617		617
Building and Grounds		<u>5,530</u>		<u>5,530</u>
Total		<u>10,183</u>		<u>10,183</u>
Grand Total	\$ <u>270*</u>	\$ <u>11,631</u>	\$ <u>27,846</u>	\$ <u>39,747</u>
Indirect Cost Rate (11,631 ÷ 27,846)		41.77%		

*Includes refundable sales tax and capital assets.

COUNTY OF PITT
TAX SUPERVISOR AND TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 1976

Page 24

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 503	\$	\$ 174,000	\$ 174,503
Departmental Indirect Cost	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>503</u>	<u>-0-</u>	<u>174,000</u>	<u>174,503</u>
Depreciation				
Equipment		<u>6,055</u>		<u>6,055</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		15,852		15,852
Buildings and Grounds		23,131		23,131
Data Processing		<u>50,327</u>		<u>50,327</u>
Total		<u>89,310</u>		<u>89,310</u>
Grand Totals	\$ <u>503*</u>	\$ <u>95,365</u>	\$ <u>174,000</u>	\$ <u>269,868</u>
Indirect Cost Rate (95,365 ÷ 174,000)		54.81%		

*Includes refundable sales tax and capital assets.

COUNTY OF PITT
CIVIL DEFENSE
FOR THE YEAR ENDED JUNE 30, 1976

Page 25

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 4	\$	\$ 8,891	\$ 8,895
Departmental Indirect Cost	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>8,891</u>	<u>8,895</u>
Services Furnished (but not billed) by other local government agencies Finance Department	<u>—</u>	<u>197</u>	<u>—</u>	<u>197</u>
Grand Totals	\$ <u>4*</u>	\$ <u>197</u>	\$ <u>8,891</u>	\$ <u>9,092</u>
Indirect Cost Rate (197 ÷ 8,891)		2.22%		

*Refundable sales tax.

FOR THE YEAR ENDING JUNE 30, 1936
CIVIL SERVICE
COUNT OF FIFTY

Direct Cost	Expenditures Not Allocable	Indirect Cost	All Other Expenditures	Total
Departmental Indirect Cost	8	4	\$ 8,892	\$ 8,892
	-0-	-0-	-0-	-0-
Total Department	-0-	-0-	\$ 8,892	\$ 8,892
Services furnished (not not billed) by other local government agencies Finance Department				
	—	197	—	197
Grand Total	\$ 4*	\$ 197	\$ 8,892	\$ 9,189
Indirect Cost Rate (197 ÷ 8,892)				
		2.22%		

* Allocable sales tax

COUNTY OF PITT
REGISTER OF DEEDS
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 2,309	\$	\$ 69,209	\$ 71,518
Departmental Indirect Cost	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>
Total Department	<u>2,309</u>		<u>69,209</u>	<u>71,518</u>
Depreciation				
Equipment		<u>4,797</u>		<u>4,797</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		5,646		5,646
Building and Grounds		18,327		18,327
Finance		<u>1,533</u>		<u>1,533</u>
Total		<u>25,506</u>		<u>25,506</u>
Grand Totals	<u>\$ 2,309*</u>	<u>\$ 30,303</u>	<u>\$ 69,209</u>	<u>\$ 101,821</u>
Indirect Cost Rate (30,303 ÷ 69,209)		43.78%		

*Includes refundable sales tax and capital assets.

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	Expenditures Not Allowable	Indirect Cost	All Other Expenditures	Total
Direct Cost				
Sheriff	\$ 10,752	\$	\$ 349,155	\$ 359,907
Jail	2,629		108,913	111,542
Sheriff LEAA	11,188		29,290	40,478
Departmental Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>24,569</u>	<u> </u>	<u>487,358</u>	<u>511,927</u>
Depreciation				
Specific		4,880		4,880
Equipment	<u> </u>	<u>3,011</u>	<u> </u>	<u>3,011</u>
Total		<u>7,891</u>		<u>7,891</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		37,811		37,811
Building and Grounds		11,505		11,505
Finance Department	<u> </u>	<u>10,794</u>	<u> </u>	<u>10,794</u>
Total	<u> </u>	<u>60,110</u>	<u> </u>	<u>60,110</u>
Grand Totals	\$ <u>24,569*</u>	\$ <u>68,001</u>	\$ <u>487,358</u>	\$ <u>579,928</u>

Indirect Cost Rate	13.95%
(68,001 ÷ 487,358)	

*Includes refundable sales tax and capital assets.

COUNTY OF PITT
FIRE MARSHALL
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 7,279	\$	\$ 65,246	\$ 72,525
Departmental Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>7,279</u>	<u> </u>	<u>65,246</u>	<u>72,525</u>
Depreciation				
Specific		697		697
Equipment	<u> </u>	<u>1,287</u>	<u> </u>	<u>1,287</u>
Total	<u> </u>	<u>1,984</u>	<u> </u>	<u>1,984</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		1,228		1,228
Data Processing		1,216		1,216
Finance Department		1,445		1,445
Building and Grounds	<u> </u>	<u>4,918</u>	<u> </u>	<u>4,918</u>
Total	<u> </u>	<u>8,807</u>	<u> </u>	<u>8,807</u>
Grand Totals	<u>\$ 7,279*</u>	<u>\$ 10,791</u>	<u>\$ 65,246</u>	<u>\$ 83,316</u>
Indirect Cost Rate (10,791 ÷ 65,246)		16.54%		

*Includes refundable sales tax and capital assets.

COUNTY OF PETT
STATE OF MISSISSIPPI

Expenditures	Indirect Cost	Expenditures Not Allocable	All Other Expenditures	Total
Direct Cost	\$ 7,379	\$	\$ 63,346	\$ 70,725
Departmental Indirect Cost	-0-	-0-	-0-	-0-
Total Department	7,379		63,346	70,725
Depreciation				
Specific				
Equipment	1,387			1,387
Total	1,387			1,387
Services Furnished (not yet billed)				
by other local government agencies				
Employee Benefits	1,128			1,128
State Procurement	1,216			1,216
Finance Department	1,663			1,663
Building and Grounds	2,912			2,912
Total	6,919			6,919
Grand Totals	\$ 14,298	\$ 10,791	\$ 63,346	\$ 88,435
Indirect Cost Rate				
$(10,791 \div 88,435)$				

*Includes allocable sales tax and capital assets.

COUNTY OF PITT
ELECTRICAL INSPECTION
FOR THE YEAR ENDED JUNE 30, 1976

Page 29

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 8	\$	\$ 14,725	\$ 14,733
Departmental Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>8</u>	<u> </u>	<u>14,725</u>	<u>14,733</u>
Depreciation				
Equipment	<u> </u>	<u>379</u>	<u> </u>	<u>379</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits	<u> </u>	1,232	<u> </u>	1,232
Finance Department	<u> </u>	326	<u> </u>	326
Building and Grounds	<u> </u>	<u>1,447</u>	<u> </u>	<u>1,447</u>
Total	<u> </u>	<u>3,005</u>	<u> </u>	<u>3,005</u>
Grand Totals	\$ <u>8*</u>	\$ <u>3,384</u>	\$ <u>14,725</u>	\$ <u>18,117</u>
Indirect Cost Rate (3,384 ÷ 14,725)		22.98%		

*Refundable sales tax.

COUNTY OF PITT
 AGRICULATURAL EXTENSION SERVICE
 FOR THE YEAR ENDED JUNE 30, 1976

Page 30

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 2,743	\$	\$ 68,515	\$ 71,258
Department Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>2,743</u>	<u> </u>	<u>68,515</u>	<u>71,258</u>
Depreciation				
Specific		608		608
Equipment	<u> </u>	<u>9,013</u>	<u> </u>	<u>9,013</u>
Total	<u> </u>	<u>9,621</u>	<u> </u>	<u>9,621</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		7,078		7,078
Finance Department		1,517		1,517
Building and Grounds	<u> </u>	<u>34,435</u>	<u> </u>	<u>34,435</u>
Total	<u> </u>	<u>43,030</u>	<u> </u>	<u>43,030</u>
Grand Totals	\$ 2,743* <u> </u>	\$ 52,651 <u> </u>	\$ 68,515 <u> </u>	\$ 123,909 <u> </u>
Indirect Cost Rate (52,651 ÷ 68,515)		76.85%		

*Includes refundable sales tax and capital assets.

COUNTY OF PITTSBURGH
AGRICULTURAL EXTENSION SERVICE
FOR THE YEAR ENDED JUNE 30, 1976

Page 30

Indirect Cost Base (52,651 ÷ 68,212)		Indirect Cost		Expenditures Not Allocable		All Other Expenditures		Total	
Grand Totals		2,742		2,742		68,212		71,254	
Total		47,030		47,030		68,212		71,254	
Building and Grounds		34,432		34,432					
Finance Department		1,517		1,517					
Employee Benefits		7,078		7,078					
by other local government agencies									
Services furnished (not yet billed)									
Total		9,621		9,621					
Equipment									
Specialty									
Depreciation									
Total Department		2,742		2,742		68,212		71,254	
Department Indirect Cost		-0-		-0-		-0-		-0-	
Direct Cost		2,742		2,742		68,212		71,254	

*includes refundable sales tax and capital assets.

COUNTY OF PITT
PITT SOIL AND WATER CONSERVATION
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 1	\$	\$ 24,915	\$ 24,916
Departmental Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>1</u>	<u> </u>	<u>24,915</u>	<u>24,916</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		2,720		2,720
Finance Department	<u> </u>	<u>552</u>	<u> </u>	<u>552</u>
Total	<u> </u>	<u>3,272</u>	<u> </u>	<u>3,272</u>
Grand Totals	\$ <u>1*</u>	\$ <u>3,272</u>	\$ <u>24,915</u>	\$ <u>28,188</u>

Indirect Cost Rate
(3,272 ÷ 24,915)

13.13%

*Refundable sales tax.

COUNTY OF PITTSBURGH
PITTSBURGH AND WILKES, CONSERVATION
FOR THE YEAR ENDING JUNE 30, 1976

Page 31

Departmental Indirect Cost		Indirect Cost	Reimbursable	All Other Expenditures	Total
Direct Cost		\$ 1	\$ 1	\$ 24,912	\$ 24,914
Departmental Indirect Cost		-0-	-0-	-0-	-0-
Total Department		1	1	24,912	24,914
Services furnished (but not billed) by other local government agencies					
Employee benefits		2,750	2,750		2,750
Finance department		802	802		802
Total		3,552	3,552		3,552
Grand Totals		4,553	4,553	\$ 24,912	\$ 28,118
Indirect Cost Rate		(4,553 ÷ 24,912)			
		18.28%			

*Reimbursable sales tax.

COUNTY OF PITT
DOG
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$ 280,118	\$	\$ 24,212	\$ 304,330
Departmental Indirect Cost	<u>-0-</u>	<u> </u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>280,118</u>	<u> </u>	<u>24,212</u>	<u>304,330</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		1,797		1,797
Finance Department	<u> </u>	<u>536</u>	<u> </u>	<u>536</u>
Total	<u> </u>	<u>2,333</u>	<u> </u>	<u>2,333</u>
Grand Totals	\$ <u>280,118*</u>	\$ <u>2,333</u>	\$ <u>24,212</u>	\$ <u>306,663</u>

Indirect Cost Rate
(2,333 ÷ 24,212)

9.64%

*Includes refundable sales tax and \$ 280,000 provided for matching funds for health department.

COUNTY OF PITT
CORONER
FOR THE YEAR ENDED JUNE 30, 1976

Page 33

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$	\$	\$ 6,699	\$ 6,699
Departmental Indirect Cost	<u>—</u>	<u>—</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>6,699</u>	<u>6,699</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		258		258
Finance Department	<u>—</u>	<u>148</u>	<u>—</u>	<u>148</u>
Total	<u>—</u>	<u>406</u>	<u>—</u>	<u>406</u>
Grand Totals	\$ <u>-0-</u>	\$ <u>406</u>	\$ <u>6,699</u>	\$ <u>7,105</u>
Indirect Cost Rate (406 ÷ 6,699)		6.06%		

COUNTY OF PITT
SUPERIOR COURT JURY
FOR THE YEAR ENDED JUNE 30, 1976

Page 34

	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$	\$	\$ 980	\$ 980
Departmental Indirect Cost	—	—	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>980</u>	<u>980</u>
Services Furnished (but not billed) by other local government agencies				
Finance Department	—	<u>22</u>	—	<u>22</u>
Grand Total	\$ <u>-0-</u>	\$ <u>22</u>	\$ <u>980</u>	\$ <u>1,002</u>

Indirect Cost Rate
(22 ÷ 980) 2.24%

COUNTY OF PITT
FOREST FIRE PROTECTION
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$	\$	\$ 19,858	\$ 19,858
Departmental Indirect Cost	<u>—</u>	<u>—</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>19,858</u>	<u>19,858</u>
Services Furnished (but not billed) by other local government agencies				
Finance Department	<u>—</u>	<u>440</u>	<u>—</u>	<u>440</u>
Grand Totals	\$ <u>-0-</u>	\$ <u>440</u>	\$ <u>19,858</u>	\$ <u>20,298</u>
Indirect Cost Rate (440 ÷ 19,858)		2.22%		

Indirect Cost Rate (100 ÷ 19,875)		Grand Totals		Services furnished (not yet billed) by other local government agencies Finance Department		Total Department		Departmental Indirect Cost		Direct Cost	

COUNTY OF PITT
VETERANS SERVICE OFFICE
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$	\$	\$ 8,304	\$ 8,304
Departmental Indirect Cost	<u>—</u>	<u>—</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>8,304</u>	<u>8,304</u>
Services Furnished (but not billed) by other local government agencies				
Employee Benefits		669		669
Finance Department	<u>—</u>	<u>184</u>	<u>—</u>	<u>184</u>
Totals	<u>—</u>	<u>853</u>	<u>—</u>	<u>853</u>
Grand Totals	\$ <u>-0-</u>	\$ <u>853</u>	\$ <u>8,304</u>	\$ <u>9,157</u>
Indirect Cost Rate (853 ÷ 8,304)		10.27%		

COUNT OF CITY
VETERANS SERVICE OFFICE
FOR THE YEAR ENDED JUNE 30, 1976

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Indirect Cost		Expenditures for Alcohol		Indirect Cost		All Other Expenditures		Total	
Departmental Indirect Cost		—		—		8,304		8,304	
Total Department		—		—		8,304		8,304	
Services furnished (not billed) by other local government agencies		—		—		—		—	
Police Department		—		—		—		—	
Fire Department		—		—		—		—	
Totals		—		—		—		—	
Grand Totals		8,304		8,304		8,304		8,304	
Indirect Cost Rate (8,304 / 10,125)		10.125		—		—		—	

COUNTY OF PITT
AMBULANCE
FOR THE YEAR ENDED JUNE 30, 1976

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	<u>Expenditures Not Allowable</u>	<u>Indirect Cost</u>	<u>All Other Expenditures</u>	<u>Total</u>
Direct Cost	\$	\$	\$ 62,869	\$ 62,869
Departmental Indirect Cost	<u>—</u>	<u>—</u>	<u>-0-</u>	<u>-0-</u>
Total Department	<u>-0-</u>	<u>-0-</u>	<u>62,869</u>	<u>62,869</u>
Services Furnished (but not billed) by other local government agencies				
Finance Department	<u>—</u>	<u>1,392</u>	<u>—</u>	<u>1,392</u>
Grand Totals	\$ <u>-0-</u>	\$ <u>1,392</u>	\$ <u>62,869</u>	\$ <u>64,261</u>

Indirect Cost Rate
(1,392 ÷ 62,869)

2.21%



